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Application No. : 10/565416 Confirmation No. N/A
Applicant : Fumio Katou et al.
Filed : January 23, 2006
TC/A.U. : N/A
Examiner : N/A

Title : ENGINE VALVE CLEARANCE ADJUSTING METHOD
Docket No. : KOY-16490
Customer No. : 040854

LETTER

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir/Madam:

Applicant encloses herewith the required Declaration for the above-identified application. The \$130.00 fee to cover the late filing fee surcharge for the enclosed declaration was included in the filing fee sent on January 23, 2006.

If there are any further fees resulting from this communication not covered by the fee sent on January 23, 2006, please charge the same to Deposit Account No. 18-0160, Order No. KOY-16490.

Respectfully submitted,

RANKIN, HILL, PORTER & CLARK LLP

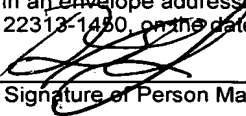
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I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date indicated below.


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